

## Message Text

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ACTION EB-07

INFO OCT-01 AF-06 ARA-06 EA-07 EUR-12 NEA-10 IO-11 ISO-00

FEA-01 AGR-05 CEA-01 CIAE-00 COME-00 DODE-00 FRB-03

H-02 INR-07 INT-05 L-03 LAB-04 NSAE-00 NSC-05 PA-01

AID-05 CIEP-01 SS-15 STR-04 TAR-01 TRSE-00 USIA-06

PRS-01 SP-02 OMB-01 /133 W

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R 221706Z JAN 76

FM USMISSION GENEVA

TO SECSTATE WASHDC 7716

INFO USMISSION EC BRUSSELS

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E.O. 11652: N/A

TAGS: ETRD, GATT, EC

SUBJECT: GATT PANELS ON D.I.S.C. AND RELATED TAX PRACTICES

REF: STATE 8361

1. MISSION TRANSMITTED US PROPOSED PROCEDURES FOR SUBJECT PANELS TO EC (LUYTEN) JAN 16 ALONG WITH RATIONALE PARA 4 REFTEL. LUYTEN'S INITIAL REACTION VERY NEGATIVE; HE CONTENDED THAT IT HIGHLY UNUSUAL FOR PARTIES TO ATTEMPT WORK OUT PROCEDURES FOR PANEL IN ADVANCE SINCE ONLY PANEL CAN DETERMINE ITS PROCEDURES. HE SAID US WAS BEING OVERLY LEGALISTIC AND WE SHOULD AVOID TYPING UP PANEL IN PROCEDURAL WRANGLE WHICH WOULD ONLY DELAY MATTERS. LUYTEN STRESSED HOWEVER THAT FOREGOING ONLY HIS PERSONAL VIEWS AND FORMAL REPLY WOULD COME AFTER HE DISCUSSED MATTER WITH BRUSSELS.

2. MEMBERS OF GATT SECRETARIAT WITH WHOM WE TALKED ALSO STRESSED THAT PANNELS ENTIRELY FREE TO DETERMINE THEIR OWN PROCEDURES AND USUSALLY OPERATE IN VERY INFORMAL MANNER.

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NER. HOWEVER, IT WOULD NOT BE INAPPROPRIATE FOR PARTIES

TO DISCUSS INFORMALLY IN ADVANCE WITH CHAIRMAN PROCEDURES  
IF CHAIRMAN IS WILLING. IT ENTIRELY AT CHAIRMAN'S  
DISCRETION HOW MUCH WEIGHT TO GIVE TO  
PARTIES' VIEWS IN FORMULATING PROCEDURES WITH PANEL MEM-  
BERS.

3. FOR TIME BEING WE SHOULD AWAIT EC REPLY TO OUR  
PROPOSED PROCEDURES. IF EC REACTION IS NEGATIVE AS WE  
EXPECT IT WILL BE, SUGGEST THAT WE SEEK AGREE-  
MENT TO DISCUSS PROCEDURES INFORMALLY WITH CHAIRMAN. AT  
THAT TIME E CAN AT LEAST EXPLAIN AND JUSTIFY TO CHAIRMAN  
THOSE PROCEDURES THAT WE MOST WANT TO SEE FOLLOWED. IN  
PREPARATION FOR SUCH A MEETING WASHINGTON MAY WANT TO  
IDENTIFY AND PROVIDE RATIONALE FOR THOSE FEW PROCEDURAL MATTERS  
THAT ARE MOST IMPORTANT TO US.

4. GATT SECRETARIAT STILL TRYING TO GET IN TOUCH WITH  
MARIADASON TO ASK IF HE CAN SERVE AS CHAIRMAN. MARIADASON  
REPORTEDLY ENROUTE TO GP-77 MEETING IN MANILA. DALE

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW, MEETINGS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 22 JAN 1976  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** morefirh  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1976GENEVA00475  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
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**Office:** ACTION EB  
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**Original Handling Restrictions:** n/a  
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**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
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**Review Authority:** morefirh  
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